

ATT-24 – SUMMARY

GEORGIA DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION
P.O. BOX 49728
ATLANTA GA 30359

**RETURN TO BE FILED ON
OR BEFORE THE 10TH DAY
OF EACH MONTH**

GEORGIA LOOSE AND SMOKELESS TOBACCO EXCISE TAX MONTHLY RETURN

NAME OF DISTRIBUTOR		STATE LICENSE NO.	FOR CALENDAR MONTH & YEAR
ADDRESS (Street)		CITY	ZIP CODE
LINE #	SUMMARY OF LOOSE & SMOKELESS TOBACCO TRANSACTIONS DURING MONTH	LOOSE TOBACCO (Wholesale Cost Price)	SMOKELESS (Wholesale Cost Price)
1.	Total Purchases Made this Month (Total Schedule A)	\$	\$
2.	Returned to Manufacturer (Total Schedule B)		
3.	Out-of-State Sales (Total Schedule C) SUBMIT IN DUPLICATE		
4.	Sales to Federal Military Installations (Total Schedule D)		
5.	Taxable Amount (Line 1 less Lines 2 through 4)		
6.	Loose & Smokeless Tobacco Excise Tax Rate by Class	10%	10%
7.	Gross Tax Due By Class (Line 5 x Tax Rate on Line 6)	\$	\$
8.	Gross Tax Due (Total of all columns in Line 7)		\$
9.	Credit Memo(s) Issued by Georgia Department of Revenue (Attach original hereto)		\$
10.	Net Tax Due (Line 8 less Line 9) – Remit this amount with Return		\$

(REMIT HEREWITH)

AFFIDAVIT

I certify, under the penalties for filing false returns, that I am familiar with the statements made in this return and that the figures presented herein, including accompanying schedules, are true, correct and complete to the best of my knowledge and belief, and are filed in accordance with the law.

SIGNATURE OF OWNER, PARTNER OR OFFICER

TITLE

DATE

INSTRUCTIONS

Every Loose and Smokeless Tobacco Licensee Distributor must complete a Loose and Smokeless Tobacco Excise Tax Return each month whether or not there are any transactions to report. The Excise Tax is imposed on Loose and Smokeless Tobacco at 10 percent of the wholesale cost price, exclusive of any trade, cash or other discounts or any promotions, advertising, display or similar allowances.

Mailing – Sign and date the original return and mail it with remittance due, originals of the supporting schedules and copies of supporting documents to: **Georgia Department of Revenue, Alcohol and Tobacco Division, P.O. Box 49728, Atlanta, GA 30359**, on or before the 10th day of the following month for which return is filed. The statutes provide penalties for failure to file this return and pay the tax due. The duplicate of the return and schedules along with all invoices of purchases and sales must be retained by licensee for a period of three years.

SCHEDULE OF GEORGIA NON-TAX LOOSE & SMOKELESS TOBACCO PURCHASES

DISTRIBUTOR				CITY	RETURN FOR THE MONTH AND YEAR OF	
INSTRUCTIONS: Each invoice of purchase is to be reported separately, and all invoices from a particular supplier should be listed together in a group. In addition, suppliers should be listed in alphabetical order.						
LINE #	INVOICE DATE	INVOICE NUMBER	DATE RECEIVED	PURCHASED FROM (Name of Supplier)	LOOSE TOBACCO (Wholesale Cost Price)	SMOKELESS (Wholesale Cost Price)
1.					\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.	PAGE TOTALS (Enter Grand Totals on Line 1 of Summary Page)				\$	\$